



State Board of Equalization

# News Release

**Chairman Jerome E. Horton**

**4<sup>th</sup> District – Los Angeles**

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[www.boe.ca.gov](http://www.boe.ca.gov)

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## **BOE Chairman Horton Reminds Head of Household Filers to Know Their Rights**

**Sacramento** - California State Board of Equalization Chairman and Franchise Tax Board Member Jerome E. Horton wants taxpayers to know their rights for filing as Head of Household (HOH). He wants to raise awareness so the 120,000 taxpayers receiving audit letters from the Franchise Tax Board (FTB) are adequately prepared to verify their HOH status on their 2011 state tax return.

"Eligibility requirements for the HOH filing status are frequently misunderstood," said Horton. "Taxpayers may generally claim the Head of Household filing status on their tax return if they are unmarried, have cared for a qualified person for more than half the year, and paid more than half the cost of maintaining their home."

Horton encouraged taxpayers uncertain about the eligibility requirements and the benefits of filing HOH to check the FTB website at: [www.ftb.ca.gov/individuals/hoh/selftest/Index.shtml](http://www.ftb.ca.gov/individuals/hoh/selftest/Index.shtml).

Taxpayers who can claim HOH filing status benefit from a higher standard deduction and lower tax rates as compared to the single filing status. More than 2 million California taxpayers use this filing status each year.

Taxpayers who do not qualify will have their tax reassessed at either the single or married-filing-separate filing status. Nearly 28,000 taxpayers who used this status last year did not meet its requirements and were issued \$30 million in tax assessments.

"I encourage taxpayers who receive a Head of Household letter to respond promptly by completing the questionnaire that is enclosed," said Horton. "The FTB has made it easy for taxpayers to complete the questionnaire and failure to respond could result in a tax assessment and penalty."

Taxpayers may respond electronically at [ftb.ca.gov](http://ftb.ca.gov), using the HOH Audit Letter Web Response page; by FAX at 866/223-8195; or, by mail using the pre-addressed envelope provide with the audit letter.

The FTB also provides additional information for Head of Household filers, including a self-test: <https://www.ftb.ca.gov/individuals/hoh/selftest/Index.shtml> and Publication 140 [https://www.ftb.ca.gov/forms/2011/11\\_1540.pdf](https://www.ftb.ca.gov/forms/2011/11_1540.pdf).

For more information on other taxes and fees in California, go to: [taxes.ca.gov](http://taxes.ca.gov).

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Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization Legislative Committee chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The State Board of Equalization collects more than \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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